IN THE CLAIMS

Please amend the status of the claims to that as indicated as follows:

Claims 1-17 (canceled)

18. (currently amended) A plough, comprising:

a plough body;

a tow rope;

a tow rope attachment mechanism having a tow rope retention point for said tow rope, said tow rope attachment mechanism including means for adjusting a position of said tow rope retention point relative to said plough body for altering the position at which a line of said tow rope retained by said tow rope retention point crosses a longitudinal axis of said plough body for allowing said plough to operate at a range of offset tow positions;

a plough share for penetrating a seabed as said plough share is pulled by said tow rope; [[and,]]

a steerable soil-engaging fin; and,

means for controlling [[a]] said steerable soil-engaging fin independently of ~~controllable via~~ said means for adjusting a position of said tow rope retention point relative to said plough body.

19. (presently presented) The plough according to Claim 18, wherein said tow rope attachment mechanism com-

prises a bridle having two bridle limbs terminating at one end at said tow rope retention point and at the other ends at respective bridle limb retention points.

20. (previously presented) The plough according to Claim 19, wherein said tow rope attachment mechanism includes means for adjusting the position of said tow rope retention point relative to said plough body via movement of said respective bridle limb retention points.

21. (previously presented) The plough according to Claim 20, wherein said tow rope attachment mechanism includes a pair of arms, each arm of said pair of arms being pivotable relative to said plough body about a substantially vertical axis at its inboard end and providing a respective bridle rope attachment point at its outboard end.

22. (previously presented) The plough according to Claim 21, wherein said pair of arms extend substantially laterally relative to said plough body.

23. (previously presented) The plough according to Claim 21, wherein said pair of arms extend substantially longitudinally relative to said plough body.

24. (previously presented) The plough according to Claim 19, wherein said tow rope attachment mechanism includes means for moving said bridle limb retention points relative to said plough body from respective towing positions to

respective lifting positions, so that said bridle is capable of lifting said plough body in a substantially level attitude.

25. (previously presented) The plough according to Claim 19, wherein said tow rope attachment mechanism includes means for adjusting the position of said tow rope retention point relative to said plough body via adjustment of a relative length of said bridle limbs.

26. (previously presented) The plough according to Claim 25, wherein said bridle limb retention points comprise guides through which said bridle limbs pass and further comprising a pair of movable bridle limb attachment points to which said bridle limbs are attached.

27. (previously presented) The plough according to Claim 18, wherein said soil-engaging fin is one fin of a plurality of soil-engaging fins.

28. (previously presented) The plough according to Claim 18, wherein said soil-engaging fin is carried by at least one supporting skid.

29. (previously presented) The plough according to Claim 28, wherein said at least one supporting skid is carried by a steering member pivotable relative to said plough body about a substantially vertical axis.

30. (previously presented) The plough according to Claim 29, further comprising means for adjusting ploughing depth by altering vertical distance between said supporting skids and said steering member.

31. (previously presented) The plough according to Claim 30, wherein said at least one supporting skid is a plurality of supporting skids and the vertical distance between one skid of said plurality of supporting skids and said steering member is able to be altered independently of the vertical distance between another supporting skid of said plurality of supporting skids and said steering member.

32. (previously presented) A plough, comprising:

a plough body;

a tow rope;

a tow rope attachment mechanism for said tow rope, said tow rope attachment mechanism having a pair of bridle limb retention points and including means for adjusting relative lengths of a pair of bridle limbs retained by said bridle limb retention points for altering a position at which a line of said tow rope connected to said pair of bridle limbs crosses a longitudinal axis of said plough body, so that said plough is operable at a range of offset tow positions, wherein said bridle limb retention points comprise guides through which said pair of bridle limbs pass, and further comprising a pair of movable bridle limb attachment points to which said

bridle limbs are attached; and,

a plough share for penetrating a seabed as said plough share is pulled by said tow rope.

33. (previously presented) The plough according to Claim 32, further comprising at least one steerable soil engaging fin controllable via said tow rope attachment mechanism.

34. (previously presented) A plough, comprising:

a plough body;

a tow rope;

a tow rope attachment mechanism for said tow rope, said tow rope attachment mechanism having a pair of bridle limbs and means for adjusting relative lengths of said pair of bridle limbs for altering a position at which a line of said tow rope connected to said pair of bridle limbs crosses a longitudinal axis of said plough body, so that said plough is operable at a range of offset tow positions, and further comprising a mechanical linkage between said pair of bridle limbs for lengthening a first bridle limb of said pair of bridle limbs, while shortening a second bridle limb of said pair of bridle limbs; and,

a plough share for penetrating a seabed as said plough share is pulled by said tow rope.

35. (previously presented) The plough according to Claim 34, further comprising at least one steerable soil

engaging fin controllable via said tow rope attachment mechanism.